

(B) by striking “January 1, 2011” in subparagraph (B) and inserting “January 1, 2012”.

(2) **REDUCED AMOUNT FOR ETHANOL BLENDERS.**—Subsection (h) of section 40 is amended—

(A) by striking “2010” in paragraph (1) and inserting “2011”, and

(B) by striking the period at the end of the table contained in paragraph (2) and adding the following new item:

“2011 .....	36 cents	26.66 cents.”.
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(3) **REDUCED RATE FOR SMALL ETHANOL PRODUCERS.**—Section 40(b)(4)(A) is amended by striking “10 cents” and inserting “8 cents”.

(4) **EFFECTIVE DATE.**—

(A) **IN GENERAL.**—Except as provided in subparagraph (B), the amendments made by this subsection shall apply to periods after December 31, 2010.

(B) **RATE FOR SMALL ETHANOL PRODUCERS.**—The amendment made by paragraph (3) shall apply to the sale or use of alcohol after December 31, 2010.

(b) **EXTENSION OF EXCISE TAX CREDIT FOR ALCOHOL USED AS FUEL.**—

(1) **IN GENERAL.**—Paragraph (6) of section 6426(b) is amended by striking “December 31, 2010” and inserting “December 31, 2011”.

(2) **REDUCED APPLICABLE AMOUNT FOR ETHANOL.**—Subparagraph (A) of section 6426(b)(2) is amended—

(A) by striking “and” at the end of clause (i),

(B) in clause (ii)—

(i) by inserting “and before 2011” after “after 2008”, and

(ii) by striking the period and inserting “, and”, and

(C) by adding at the end the following new clause:

“(iii) in the case of calendar years beginning after 2010, 36 cents.”.

(3) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to periods after December 31, 2010.

(c) **EXTENSION OF PAYMENT FOR ALCOHOL FUEL MIXTURE.**—

(1) **IN GENERAL.**—Subparagraph (A) of section 6427(e)(6) is amended by striking “December 31, 2010” and inserting “December 31, 2011”.

(2) **EFFECTIVE DATE.**—The amendment made by this subsection shall apply to sales and uses after December 31, 2010.

(d) **EXTENSION OF ADDITIONAL DUTIES ON ETHANOL.**—

(1) **IN GENERAL.**—Headings 9901.00.50 and 9901.00.52 of the Harmonized Tariff Schedule of the United States are each amended in the effective period column by striking “1/1/2011” and inserting “1/1/2012”.

(2) **EFFECTIVE DATE.**—The amendments made by this subsection shall take effect on January 1, 2011.

#### SEC. 827. ENERGY EFFICIENT APPLIANCE CREDIT.

(a) **DISHWASHERS.**—Paragraph (1) of section 45M(b) is amended by striking “and” at the end of subparagraph (A), by striking the period at the end of subparagraph (B) and inserting a comma, and by adding at the end the following new subparagraphs:

“(C) \$25 in the case of a dishwasher which is manufactured in calendar year 2011 and which uses no more than 307 kilowatt hours per year and 5.0 gallons per cycle (5.5 gallons per cycle for dishwashers designed for greater than 12 place settings),

“(D) \$50 in the case of a dishwasher which is manufactured in calendar year 2011 and which uses no more than 295 kilowatt hours per year and 4.25 gallons per cycle (4.75 gallons per cycle for dishwashers designed for greater than 12 place settings), and

“(E) \$75 in the case of a dishwasher which is manufactured in calendar year 2011 and which uses no more than 280 kilowatt hours per year and 4 gallons per cycle (4.5 gallons per cycle for dishwashers designed for greater than 12 place settings).”.

(b) **CLOTHES WASHERS.**—Paragraph (2) of section 45M(b) is amended by striking “and” at the end of subparagraph (C), by striking the period at the end of subparagraph (D) and inserting a comma, and by adding at the end the following new subparagraphs:

“(E) \$175 in the case of a top-loading clothes washer manufactured in calendar year 2011 which meets or exceeds a 2.2 modified energy factor and does not exceed a 4.5 water consumption factor, and

“(F) \$225 in the case of a clothes washer manufactured in calendar year 2011—

“(i) which is a top-loading clothes washer and which meets or exceeds a 2.4 modified energy factor and does not exceed a 4.2 water consumption factor, or

“(ii) which is a front-loading clothes washer and which meets or exceeds a 2.8 modified energy factor and does not exceed a 3.5 water consumption factor.”.

(c) **REFRIGERATORS.**—Paragraph (3) of section 45M(b) is amended by striking “and” at the end of subparagraph (C), by striking the period at the end of subparagraph (D) and inserting a comma, and by adding at the end the following new subparagraphs:

“(E) \$150 in the case of a refrigerator manufactured in calendar year 2011 which consumes at least 30 percent less energy than the 2001 energy conservation standards, and

“(F) \$200 in the case of a refrigerator manufactured in calendar year 2011 which consumes at least 35 percent less energy than the 2001 energy conservation standards.”.

(d) **REBASING OF LIMITATIONS.**—

(1) **IN GENERAL.**—Paragraph (1) of section 45M(e) is amended by striking “December 31, 2007” and inserting “December 31, 2010”.

(2) **EXCEPTION FOR CERTAIN REFRIGERATORS AND CLOTHES WASHERS.**—Paragraph (2) of section 45M(e) is amended—

(A) by striking “subsection (b)(3)(D)” and inserting “subsection (b)(3)(F)”, and

(B) by striking “subsection (b)(2)(D)” and inserting “subsection (b)(2)(F)”.

(3) **GROSS RECEIPTS LIMITATION.**—Paragraph (3) of section 45M(e) is amended by striking “2 percent” and inserting “4 percent”.

(e) **DIRECT PAYMENT OF ENERGY EFFICIENT APPLIANCES TAX CREDIT.**—In the case of any taxable year which includes the last day of calendar year 2009 or calendar year 2010, a taxpayer who elects to waive the credit which would otherwise be determined with respect to the taxpayer under section 45M of the Internal Revenue Code of 1986 for such taxable year shall be treated as making a payment against the tax imposed under subtitle A of such Code for such taxable year in an amount equal to 85 percent of the amount of the credit which would otherwise be so determined. Such payment shall be treated as made on the later of the due date of the return of such tax or the date on which such return is filed. Elections under this section may be made separately for 2009 and 2010, but once made shall be irrevocable. No amount shall be includible in gross income or alternative minimum taxable income by reason of this section.

(f) **EFFECTIVE DATES.**—

(1) **IN GENERAL.**—The amendments made by subsections (a), (b), and (c) shall apply to appliances produced after December 31, 2010.

(2) **LIMITATIONS.**—The amendments made by subsection (d) shall apply to taxable years beginning after December 31, 2010.

#### SEC. 828. REDUCED DEPRECIATION PERIOD FOR NATURAL GAS DISTRIBUTION FACILITIES.

(a) **IN GENERAL.**—Clause (viii) of section 168(e)(3)(E) is amended by striking “January 1, 2011” and inserting “January 1, 2012”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to property placed in service after December 31, 2010.

#### Subtitle D—Education

#### SEC. 831. QUALIFIED SCHOOL CONSTRUCTION BONDS.

(a) **IN GENERAL.**—Subsection (c) of section 54F is amended—

(1) by striking “and” at the end of paragraph (2),

(2) by redesignating paragraph (3) as paragraph (4),

(3) by inserting after paragraph (2) the following new paragraph:

“(3) \$11,000,000,000 for 2011, and”, and

(4) by striking “2010” in paragraph (4) (as redesignated by paragraph (2)) and inserting “2011”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to obligations issued after December 31, 2010.

#### Subtitle E—Other Employee and Housing Relief

#### SEC. 841. MAKING WORK PAY CREDIT.

(a) **IN GENERAL.**—Section 36A(e) is amended by striking “December 31, 2010” and inserting “December 31, 2011”.

(b) **TREATMENT OF POSSESSIONS.**—Section 1001(b)(1) of the American Recovery and Reinvestment Tax Act of 2009 is amended by striking “2009 and 2010” both places it appears and inserting “2009, 2010, and 2011”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2010.

#### SEC. 842. WORK OPPORTUNITY CREDIT.

(a) **IN GENERAL.**—Subparagraph (B) of section 51(c)(4) is amended by striking “August 31, 2011” and inserting “December 31, 2011”.

(b) **UNEMPLOYED VETERANS AND DISCONNECTED YOUTH.**—Paragraph (14) of section 51(d) is amended—

(1) by striking “2009 or 2010” in subparagraph (A) and inserting “2009, 2010, or 2011”, and

(2) by striking “2009 OR 2010” in the heading thereof and inserting “2009, 2010, OR 2011”.

(c) **EFFECTIVE DATES.**—

(1) **IN GENERAL.**—The amendment made by subsection (a) shall apply to individuals who begin work for the employer after the date of the enactment of this Act.

(2) **UNEMPLOYED VETERANS AND DISCONNECTED YOUTH.**—The amendments made by subsection (b) shall apply to individuals who begin work for the employer after December 31, 2010.

#### SEC. 843. EXCLUSION FROM INCOME FOR BENEFITS PROVIDED TO VOLUNTEER FIREFIGHTERS AND EMERGENCY MEDICAL RESPONDERS.

(a) **IN GENERAL.**—Subsection (d) of section 139B is amended by striking “December 31, 2010” and inserting “December 31, 2011”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years beginning after December 31, 2010.

#### SEC. 844. PARITY FOR EXCLUSION FROM INCOME FOR EMPLOYER-PROVIDED MASS TRANSIT AND PARKING BENEFITS.

(a) **IN GENERAL.**—Paragraph (2) of section 132(f) is amended by striking “January 1, 2011” and inserting “January 1, 2012”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to months after December 31, 2010.